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EuiHoon Lee

June 9, 2006

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Docket No.: IIW-006RCE

(PATENT)

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Kouji Kurosaki et al.

Application No.: 09/915936

Confirmation No.: 8248

Filed: July 25, 2001

Art Unit: 1745

For: FUEL CELL SYSTEM AND PROCESS FOR

CONTROLLING THE SAME

Examiner: K. D. Walker

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated March 15, 2006, finally rejecting claims 1, 3, 5-8, and 10-16, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.